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IDAHO STATE BOARD OF ACCOUNTANCY

PO Box 83720

Boise ID 83720-0002

Phone (208) 334-2490 Fax (208) 334-2615

E-Mail: [sandy.bly@isba.idaho.gov](mailto:sandy.bly@isba.idaho.gov) Web Site: [isba.idaho.gov](http://isba.idaho.gov)

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**INSTRUCTIONS FOR CERTIFICATION BY RECIPROCITY OR TRANSFER OF GRADES**

All applications and required documents become the property of the Board. If the space provided is insufficient to answer any questions, attach additional sheets. False or misleading statements shall be considered a basis for refusal to grant certification and licensure to the applicant. It shall be the duty of the applicant to familiarize himself/herself with the provisions of the Idaho Accountancy Act and Rules, which are available on the Board's web site or by contacting the Board office. It is the applicant's responsibility to notify the Board office in writing of any address changes.

**Fees:** Enclose fees with your application: \$175 Application Fee; \$120 Active License or \$100 Inactive License; and \$20 for a Wall Certificate (optional for Active licensees only.) **Fees are non-refundable.** DO NOT send the payment for the criminal background check, it is included with your application fee.

**The annual license period is July 1<sup>st</sup> through June 30<sup>th</sup>. Idaho does not pro-rate license fees. Your license application will be processed as soon as it's received. Renewal fees are due by July 1<sup>st</sup>.**

**Transcripts:** The applicant is required to furnish official college or university transcripts as evidence that the educational requirements have been met. Transcripts must be sent directly from the educational institution to the Board office. Official transcripts must contain the signature of the registrar or some official representative of the institution and must show the institution's seal.

***Note: Reciprocity applicants who have four years of experience (obtained after original licensure and in the ten years immediately preceding this application) are not required to furnish transcripts.***

**Photograph:** A photograph of the applicant is required.

**Interstate Exchange of Examination Scores and/or Licensure Information:** Applicants must request an Interstate Exchange of Information from all State Boards that retain his/her Uniform CPA Examination scores and/or certificate/license information. Complete the top portion of the "Interstate Exchange of Information" form and forward it to the necessary State Boards (you may wish to contact the State Board to see if they charge a fee to complete this form). Scores may be accepted by the Board in lieu of examination in this state on the same subjects, provided the state where the candidate received the examination credit has standards at least equivalent to those of this state, and provided that such credit was received in accordance with the requirements of the Idaho State Board of Accountancy. Reciprocity applicants must have a current license in full force and effect in the state from which his/her reciprocal application is based. Both certification and licensure are prerequisites to reciprocal licensure in Idaho.

**Criminal History Records Check Request:** Applicants must sign, and submit with their application, the "State of Idaho Bureau of Criminal Identification Consent Release/Indemnification" statement. Do not send payment for this, it is included with the application fee.

**Professional Ethics Examination:** All applicants must successfully complete an examination in professional ethics. Applicants must take the professional development course, "**Professional Ethics: The AICPA's Comprehensive Course**" which is a home-study course available from the AICPA. It is the applicant's responsibility to have the ethics score sent to the Board office.

***Note: Reciprocity applicants who have four years of experience (obtained after original licensure and in the ten years immediately preceding this application) and who have previously successfully completed an examination in professional ethics in another state do not have to complete the AICPA Ethics course.***

**State Specific Ethics:** All licensees must complete an Idaho State Specific Ethics course. See our web site for info.

**Experience:** Verification of completion of the experience requirement must be submitted on the form provided with this application. The form requires the notarized signature of a CPA verifying the experience. The verification must show beginning and ending dates of employment and must contain a description of the applicant's duties and responsibilities.

***Note: Reciprocity applicants who have four years of experience (obtained after original licensure and in the ten years immediately preceding this application) may complete the "Employment Summary for Reciprocity Applicants" form in lieu of the "Verification of Employment and Experience Evaluation Form".***



## CPA License by Reciprocity or Transfer of Grades Application

Please check one (all fees are non-refundable):

- ☐ \$315 Active License & Wall Certificate  
☐ \$295 Active License - No wall Certificate  
☐ \$275 Inactive License - No wall Certificate  
(must currently hold an inactive license in another jurisdiction)

SSN: \_\_\_\_\_

For Office Use Only

Batch \_\_\_\_\_

Sequence # \_\_\_\_\_

Date \_\_\_\_\_

Check # \_\_\_\_\_

Amount \$ \_\_\_\_\_

First Name \_\_\_\_\_ Middle Name \_\_\_\_\_ Last Name \_\_\_\_\_ Suffix \_\_\_\_\_

Date of birth \_\_\_\_\_ Place of birth \_\_\_\_\_ Mother's Maiden Name \_\_\_\_\_ Your Maiden Name/Previous Last Name \_\_\_\_\_

Sex \_\_\_\_\_ Height \_\_\_\_\_ Weight \_\_\_\_\_ Eye Color \_\_\_\_\_ Hair Color \_\_\_\_\_

Home Phone \_\_\_\_\_ Work Phone \_\_\_\_\_ Cell Phone \_\_\_\_\_ Fax \_\_\_\_\_

In Care of: \_\_\_\_\_  
Mailing Address \_\_\_\_\_ Alternate Address \_\_\_\_\_

Street 1: \_\_\_\_\_

Street 2: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

In this space, provide a  
2" x 2" passport type  
photograph taken within  
the last three months,  
showing your head and  
shoulders only.

Will you be providing public accounting services in Idaho or for Idahoans? ☐ YES ☐ NO If Yes:

Firm Name \_\_\_\_\_ Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Peer Reviewed Services Offered: ☐ Audits ☐ Reviews ☐ Compilations

Non-Peer Reviewed Services Offered: ☐ Taxes ☐ Financial Statements w/o Reports

Please respond to the following. If you answer 'yes' to any question, you must request that an  
"Authorization for Interstate Exchange of Information Form" be completed by each State Board.

Have you ever sat for the uniform CPA examination in Idaho or any other state?

☐ Yes ☐ No

If so, when and where: \_\_\_\_\_ Results: \_\_\_\_\_

Have you ever applied for or held a permit to practice public accounting in any state(s)?

☐ Yes ☐ No

If so, which state(s) and the results? \_\_\_\_\_

Do you hold a permit to practice public accounting that is currently in full force in any state?

☐ Yes ☐ No

If so, which state(s)? \_\_\_\_\_ Give expiration date(s): \_\_\_\_\_

For what period of time did you practice? \_\_\_\_\_

Have you ever had a CPA certificate revoked or suspended?

☐ Yes ☐ No

If so, give details: \_\_\_\_\_

☐ Yes ☐ No Have you ever: been charged with; pleaded guilty, no contest or nolo contendere to; been convicted or found guilty of;  
or been sentenced for any felony or misdemeanor not previously disclosed to this Board in writing? (Include traffic violations if felony or  
misdemeanor, but not infractions, such as speeding tickets.) If yes, provide factual narrative of the situation. Include date, court  
involved, disposition of case, whether disposition has been fully satisfied, and name and address of the office in possession of the  
record of the event.

☐ Yes ☐ No Have you had an application for license denied, restricted, suspended or revoked by any state or federal agency or  
governing or licensing board? If yes, please provide explanation.

Statements of this application are true and correct to the best of my knowledge and belief and are made under penalty of perjury.

Dated \_\_\_\_\_

Signature X \_\_\_\_\_

Revised 1/2013



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## VERIFICATION OF EMPLOYMENT AND EXPERIENCE EVALUATION FORM

An applicant must provide evidence of one (1) year of experience to receive a license. The experience shall consist of **full or part time employment** that extends over a period of **no less than twelve (12) months** and **no more than thirty-six (36) months** and includes **no fewer than two thousand (2,000) hours** of performance of services. Experience must be earned **within the ten (10) year period immediately preceding the latest application for licensure**. Please return a completed form for each employer.

Applicant Name: \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

Employer: \_\_\_\_\_ Employer Address: \_\_\_\_\_

Applicant's Job Title: \_\_\_\_\_ Period of Employment: \_\_\_\_\_ to \_\_\_\_\_

Absence during this period of employment for military service or medical leave (circle one) was from \_\_\_\_\_ to \_\_\_\_\_

Please list your **total hours from this employer**: Public Practice \_\_\_\_\_ hours Non-Public Practice \_\_\_\_\_ hours

Please briefly describe your accounting experience which demonstrates satisfactory knowledge of current practice standards and pronouncements of the profession in the following areas. Indicate the percentage of experience in each area. **Attach additional sheets if necessary.**

\_\_\_\_\_% ACCOUNTING: \_\_\_\_\_

\_\_\_\_\_% AUDITING: \_\_\_\_\_

\_\_\_\_\_% MANAGEMENT ADVISORY: \_\_\_\_\_

\_\_\_\_\_% FINANCIAL ADVISORY: \_\_\_\_\_

\_\_\_\_\_% CONSULTING: \_\_\_\_\_

\_\_\_\_\_% TAX ADVICE: \_\_\_\_\_

### APPLICANT'S CERTIFIED TRUE STATEMENT

I certify to the truth and accuracy of all statements, answers and representations made in this application, including all supplementary statements.  
(The applicant is not required to have their signature notarized)

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

### CPA'S OR LPA'S NOTARIZED CERTIFIED TRUE STATEMENT

My signature below indicates my compliance with the following requirements:

- 1) I will maintain all supporting documentation of the applicant's experience until 30 days after the applicant is granted a certificate. I understand the Board of Accountancy or its designee may inspect the supporting documentation of the applicant's experience upon receipt of the application prior to its approval.
- 2) The above named applicant has demonstrated satisfactory knowledge of current practice standards and pronouncements of the profession.
- 3) I understand any false or misleading statement made on a certificate of experience shall constitute a violation of Idaho Code 54-219(1)(a) and could result in the suspension or revocation of my license.

Dated: \_\_\_\_\_ Signature: \_\_\_\_\_ Please print your name: \_\_\_\_\_

State(s) in which I hold a current CPA license. Please list license number(s) \_\_\_\_\_

If you are a licensed LPA in Idaho, please list your license number PA- \_\_\_\_\_

### Notary Public:

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

Official  
Seal

\_\_\_\_\_  
Notary Public Signature

Residing at \_\_\_\_\_ (County) \_\_\_\_\_ (State) My commission expires \_\_\_\_\_



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**EXPERIENCE AND EMPLOYMENT SUMMARY FOR RECIPROCITY APPLICANTS**

Reciprocity applicants may use this form to report experience, if they meet **ALL** of the following:

- 1) have no less than four years of experience, **and**
- 2) the experience was obtained **after** original licensure, **and**
- 3) the experience was obtained within ten years of filing this application.

If there were more than 3 employers, photocopy this form before completing and return all completed forms to:  
Idaho State Board of Accountancy; P.O. Box 83720; Boise, ID 83720-0002

\_\_\_\_\_  
**1) Employer** Title Dates Employed

\_\_\_\_\_  
Supervisors Name Supervisors Address Supervisors Phone

Brief description of duties: \_\_\_\_\_

\_\_\_\_\_  
**2) Employer** Title Dates Employed

\_\_\_\_\_  
Supervisors Name Supervisors Address Supervisors Phone

Brief description of duties: \_\_\_\_\_

\_\_\_\_\_  
**3) Employer** Title Dates Employed

\_\_\_\_\_  
Supervisors Name Supervisors Address Supervisors Phone

Brief description of duties: \_\_\_\_\_

\_\_\_\_\_  
**4) Employer** Title Dates Employed

\_\_\_\_\_  
Supervisors Name Supervisors Address Supervisors Phone

Brief description of duties: \_\_\_\_\_

Statements of this application are true and correct to the best of my knowledge and belief and are made under penalty of perjury.

Dated \_\_\_\_\_ Signature X \_\_\_\_\_

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E-Mail: [sandy.bly@isba.idaho.gov](mailto:sandy.bly@isba.idaho.gov) Web Site: [isba.idaho.gov](http://isba.idaho.gov)**AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION AND LICENSURE INFORMATION**

Certain information must be verified by the State Board of Accountancy where you have applied for the CPA examination and/or are certified or licensed. Please complete the first portion of this form. Mail the form to the other State Board. That Board will complete the form and return it to us. If the other State Board charges a fee for this service, **the applicant must pay the fee.**

**TO BE COMPLETED BY THE APPLICANT:**

Name: Last First Middle Other last names used Certificate # E-Mail Address

Address: Street and Number City State Zip Phone

I hereby request and authorize the \_\_\_\_\_ State Board of Accountancy to provide any and all information requested in this form to the Idaho State Board of Accountancy.

Applicants Signature

Date Signed

**TO BE COMPLETED BY STATE BOARD:**

Verification of Exam Credits: The following grades were awarded on the Uniform CPA Examination(s), as reported by the AICPA Advisory Grading Service and approved by this Board. Please explain if any of the grades were changed; examination other than the Uniform CPA Examination was used; or if there is any reason why the grades should not be accepted in #8 below. If a separate sheet is attached, please affix official signature and board seal. PLEASE LIST ALL GRADES

Exam Date	AICPA ID Number	(Auditing) AUDIT	(Law) LPR	(Theory) FARE	(Practice) ARE

Was the applicant ever denied admission, or are there restrictions preventing sitting in your state? Yes No

1. The applicant holds original/reciprocal (circle one) CPA Certificate # \_\_\_\_\_ issued \_\_\_\_ / \_\_\_\_ / \_\_\_\_ expiring \_\_\_\_ / \_\_\_\_ / \_\_\_\_.

2. Ethics exam passed: Yes No Prepared/Graded by \_\_\_\_ AICPA \_\_\_\_ CA Society of CPA's \_\_\_\_ Other \_\_\_\_\_  
Date Exam Taken: \_\_\_\_\_ Score: \_\_\_\_\_

3. Has the applicant **ever** held a license to practice public accounting in your state? No Yes (If yes, please indicate period of licensure) \_\_\_\_\_ to \_\_\_\_\_.

4. Please list any/all qualifying experience completed to obtain a license to practice public accounting from this Board.

5. If the applicant does not hold a license/permit from your Board, please indicate the requirements to be met for issuance or reinstatement:

\_\_\_\_ License/Permit not required \_\_\_\_\_ Complete acceptable accounting/auditing experience  
\_\_\_\_ Pay appropriate fees and/or post bond \_\_\_\_\_ Complete cpe educational requirements  
\_\_\_\_ Other: (please specify) \_\_\_\_\_

6. The applicant holds a certificate/license which:

\_\_\_\_ is in good standing with no disciplinary action taken \_\_\_\_\_ has had disciplinary action taken (see #8)

7. Investigation is pending: Yes No

8. Any exceptions or explanations of the information provided: \_\_\_\_\_

(If additional sheets are needed to respond to this inquiry, please affix official seal and signature to the sheets).

The information provided herein is correct to the best of our knowledge.

Board  
Seal

Board/Agency

Official Signature

Title

Date



**IDAHO STATE POLICE  
BUREAU OF CRIMINAL IDENTIFICATION**



**NAME BASED CRIMINAL BACKGROUND CHECK FORM**  
of the Idaho Central Repository of Criminal History Records

**A \$20 processing fee must be included.** Each field marked with an asterisk (\*) must be completed. A separate form must be used for each request. Do not use staples on the forms. Make checks or money orders payable to the Idaho State Police. **Personal check will only be accepted if issued by the requestor or requesting agency.** A \$20.00 fee will be charged for any returned checks.

*Please print clearly in blue or black ink only.*

REQUEST				
Please provide an Idaho Criminal History on the individual named below.				
*Last Name	*First Name	Middle Name		
Alias Names (Include Maiden/prior Married Names)	*Date of Birth (mm/dd/yy)	Sex	Race	Social Security Number (optional)
Address _____ City _____ State _____ Zip _____				
<b>WAIVER</b> Idaho law does <b>not</b> require a waiver. However, without a signed waiver from the subject of the record, any arrest more than 12 months old, <b>without</b> a disposition, cannot be given to a non-criminal justice agency. Any waiver other than this waiver will not be accepted. I hereby give permission for the requester, named below, to receive any information maintained by the Idaho Bureau of Criminal Identification concerning myself.  Signature _____ Date _____  <i>This signature on the waiver must be within 180 days of the name check submission.</i>				

**MUST BE COMPLETED BY PERSON OR COMPANY REQUESTING BACKGROUND INFORMATION**

*Requesting Person or Company Idaho State Board of Accountancy	*Address of Requester (Results will be mailed to this address) Street <u>Statehouse Mail</u> City, State & Zip Code <u>Boise ID</u>	
*Printed Name of Requester (Print Legibly) Sandy Bly	*Signature of Requester	*Phone Number of Requester (208) 334-2490

**Results of Non-Certified Record Search**

Record Attached <input type="checkbox"/>	No Record Found <input type="checkbox"/>	BCI Initials _____	Date _____
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**General Information:**

Idaho law does not require a person to give consent. However, without a signed release from the subject of record, any arrest more than 12 months old, without a disposition, cannot be given to a non-criminal justice agency. **Results of a Name Based Criminal Background Check cannot be notarized.**

Criminal history record information furnished as a result of a non-fingerprint based computerized search is based solely on a search of identifiers provided in the request. Be aware it is not uncommon for criminal offenders to use alias names and false dates of birth, which would adversely affect the completeness and accuracy of a non-fingerprint based search of the Idaho Central Repository of Criminal History Records. No other state or federal agency records can be searched under current law. The bureau does not telephone or fax responses. Please allow ample time for processing this request. Requests are processed on a first come basis.

The records maintained by the Idaho Bureau of Criminal Identification (BCI) are based upon the felony and serious misdemeanor arrests reported to BCI from other Idaho criminal justice agencies. If a person disputes the accuracy of information obtained, that person may challenge the information by writing to the address on this form.

Idaho code 67-3008 (6) states, "A person or private agency or public agency, other than the department, shall not disseminate criminal history record information obtained from the department to a person or agency that is not a criminal justice agency or court without a signed release of the subject of record unless otherwise provided by law.

700 S. STRATFORD DR. STE. 120 • MERIDIAN, ID 83642  
(208) 884-7130 • FAX (208) 884-7193

Revised 08/07/2013

**FOR BOARD USE ONLY**  
**DO NOT SEND THIS FORM TO THE DEPARTMENT OF LAW ENFORCEMENT**

ISBA Repository Search:      Record      No Record      \_\_\_\_\_  
Initials      Date

Revised 6/5/2014